

## **2010-103 AUDIT SCOPE AND OBJECTIVES—Department of Public Health, Every Woman Counts Program**

The audit by the Bureau of State Audits will provide independently developed and verified information related to the Every Woman Counts program administered by the Department of Public Health, and would include, but not be limited to, the following:

1. Review and evaluate the laws, rules, and regulations significant to the audit objectives.
2. Identify the difference between program revenue and program demand over the past three years by determining the following:
  - a. Revenue sources available for the program and any trends related to those sources, including a comparison of tobacco tax revenue estimates to the actual tobacco tax revenues received.
  - b. The size of the program's current caseload and trends in its caseload.
  - c. The average cost per participant and the reasons for changes in average cost. In addition, identify the types of activities that make up the average cost for a participant.
3. Determine the methods the department uses to forecast and monitor the EWC's fiscal viability, and identify resource limitations in the program. Determine how the department responds to such resource limitations.
4. Review and assess the department's rationale for determining that changing the eligible age and freezing enrollment to the program were the best course of action to assure fiscal stability for the program. In addition, determine whether the department considered any other alternatives before choosing the changes it implemented.
5. Determine if there are other state funded providers that are, or may be able to, provide services to those women no longer eligible for the EWC because of their age or the temporary freeze on new enrollments.
6. Determine how the department ensures that the nondirect aspects of the program add sufficient value to warrant being continued and how it ensures those aspects are operated as efficiently as possible.
7. Determine and evaluate how the department ensures that the program is operated as efficiently as possible.
8. Review and assess the internal controls to determine if they are adequate to ensure the program is implemented consistent with its authorization and intended purposes.